



## **Rio Arriba County Detention Center (RACDC) POLICY 004: FISCAL MANAGEMENT**

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The Rio Arriba County Detention Facility will maintain a fiscal management system that accurately accounts for all income and expenditures on an ongoing basis. A sound fiscal management system is essential to provide current financial information to:

- a. Accurately account for all expenditures and income.
- b. Determine if cash flow is proceeding or projected.
- c. Accurately plan for budget requests.
- d. Respond to emergency needs.

### **Procedure:**

1. The Rio Arriba County Detention Facility shall maintain accurate financial records of the Detention Facility. These will include:
  - a. All expenditure and income.
  - b. Funds collected and disbursed to county treasure.
  - c. Petty cash
  - d. Employee reimbursements
  - e. Annual audits.
2. The administrator shall review the Rio Arriba County Detention facility's financial management system on an annual basis to ensure compliance.